

Amendments to the Specification:

Please replace the abstract at page 16 with the following amended abstract:

A universal cargo bucket system for hauling or loading and unloading cargo from a vehicle is provided. The universal cargo bucket system includes an adjustable frame hingedly attached to the rear corner posts of a vehicle, a cargo bucket pivotally attached to the frame, a locking mechanism for securing said the frame in an upright position to said the rear corner posts and a handle for pivoting said the cargo bucket. The width of the frame may be adjusted to fit a wide variety of makes and models of vehicles and can be adapted to attach to the rear corner posts of a truck in place of the tailgate, attach to the hitch receiver of a vehicle, or be towed by a vehicle.